



# Nebraska and Local Sales and Use Tax Return

• Read instructions on reverse side

FORM  
**10** ▲

PLEASE DO NOT WRITE IN THIS SPACE

Tax Cat. | Nebr. I.D. Number | Rpt. Code | Tax Period

NAME AND LOCATION ADDRESS

Due Date:

NAME AND MAILING ADDRESS

• Name, address, or ownership changes? See instructions.

☐ Check the box if your business has permanently closed or been sold to someone else.  
New owners must apply for their own sales tax permit.

1 Gross sales and services (as reported on Nebraska Schedule III) .....	1	\$	00
2 Net taxable sales (as reported on Nebraska Schedule III) .....	2		00
3 Nebraska sales tax (line 2 multiplied by .055) .....	3		
4 Nebraska consumer's use tax (as reported on Nebraska Schedule III) .....	4		
5 Local consumer's use tax (line 1, Nebraska Schedule I) .....	5		
6 Local sales tax (line 2, Nebraska Schedule I) .....	6		
7 Total Nebraska and local sales tax (line 3 plus line 6) .....	7		
8 Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00) .....	8		
9 Sales tax due (line 7 minus line 8) .....	9		
10 Total Nebraska and local consumer's use tax (line 4 plus line 5) .....	10		
11 Total Nebraska and local sales and use tax due (line 9 plus line 10) .....	11		
12 Previous balance with applicable interest at 6 % per year and payments received through	12		

☐ Check this box if your payment is being made by Electronic Funds Transfer (EFT).

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return ..... 13 \$

Under penalties of law, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here** ▶

\_\_\_\_\_  
Authorized Signature Daytime Phone

\_\_\_\_\_  
Signature of Preparer Other Than Taxpayer Daytime Phone

\_\_\_\_\_  
Title Date Address Date

Remember that most sales and use tax returns can be filed via the Internet.  
Visit <[www.revenue.state.ne.us](http://www.revenue.state.ne.us)> for more information.

INTERNET AND TELEPHONE FILERS — DO NOT SEND IN A PAPER RETURN. INTERNET ADDRESS: <http://www.revenue.state.ne.us>  
For tax assistance, contact your regional office or dial toll free 1-800-742-7474. Lincoln residents call 471-5729.

THIS RETURN IS DUE ON OR BEFORE THE TWENTY-FIFTH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE  
Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98923, LINCOLN, NE 68509-8923 ▲



# NEBRASKA SCHEDULE I — Local Sales and Use Tax

- Attach to Form 10
- County Sales Tax on Page 2

**FORM**  
**10**  
**Page 1**

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period

CITY	Code	Rate	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	Code	Rate	COLUMN A Use Tax	COLUMN B Sales Tax
Ainsworth	52-003	.01			Gordon	8-206	.01		
Albion	81-004	.01			Gothenburg	21-207	.015		
Alliance	27-008	.015			Grand Island	34-210	.015		
Alma	82-009	.01			Gresham	125-214	.005		
Ashland	50-021	.01			Guide Rock	126-217	.01		
Atkinson	88-023	.01			Harrison	49-227	.01		
Auburn	57-025	.01			Hastings	33-230	.015		
Bassett	99-035	.01			Hay Springs	68-231	.015		
Bayard	44-037	.01			Hebron	127-235	.01		
Beatrice	17-039	.015			Hemingford	48-236	.015		
Bellevue	3-046	.015			Henderson	112-237	.015		
Bennington	42-052	.01			Hildreth	89-243	.01		
Bertrand	118-053	.01			Holdrege	54-245	.015		
Big Springs	100-055	.01			Hubbell	45-253	.01		
Blair	53-057	.015			Jansen	111-264	.01		
Bloomfield	83-058	.01			Kearney	38-269	.01		
Blue Hill	71-060	.01			Kimball	9-273	.015		
Bridgeport	32-068	.01			LaVista	14-274	.015		
Broken Bow	66-072	.01			Lewellen	5-281	.01		
Burwell	132-081	.01			Lexington	29-283	.015		
Cedar Rapids	114-092	.01			Lincoln	2-285	.015		
Central City	78-094	.01			Louisville	107-293	.01		
Ceresco	25-095	.015			Loup City	90-294	.01		
Chadron	13-096	.015			Lyons	108-298	.015		
Chappell	12-099	.01			Madison	113-299	.015		
Columbus	60-110	.015			McCool Junction	133-313	.015		
Cortland	119-116	.01			McCook	103-312	.01		
Cozad	26-119	.015			Milford	63-322	.01		
Crawford	20-122	.015			Minden	55-327	.01		
Creighton	61-123	.01			Mitchell	69-328	.015		
Crete	18-125	.01			Morrill	137-332	.01		
Curtis	51-129	.005			Nebraska City	16-339	.015		
David City	101-138	.01			Neligh	91-341	.01		
Diller	67-147	.01			Nelson	80-342	.01		
Douglas	43-153	.015			Newman Grove	98-346	.015		
Duncan	135-156	.01			Niobrara	73-349	.01		
Eagle	23-159	.01			Norfolk	15-351	.015		
Edgar	102-161	.01			North Bend	92-353	.01		
Elkhorn	31-166	.015			North Platte	4-355	.015		
Elmwood	105-168	.005			Oakland	35-358	.01		
Eustis	106-176	.01			Odell	59-362	.01		
Fairbury	36-179	.015			Ogallala	6-363	.015		
Falls City	79-182	.015			Omaha	1-365	.015		
Fremont	62-191	.015			O'Neill	39-366	.01		
Friend	124-192	.01			Ord	115-369	.01		
Fullerton	30-193	.01			Osceola	131-371	.01		
Geneva	136-198	.015			Oshkosh	10-372	.015		
Genoa	120-199	.01			Osmond	117-373	.01		
Gering	37-200	.015			Oxford	84-376	.01		
Gibbon	72-201	.01			Palmyra	138-380	.01		

A Total the amounts in Column A, Page 1 (enter here and on line D, Column A, Page 2)..... **A**

B Total the amounts in Column B, Page 1 (enter here and on line D, Column B, Page 2)..... **B**

**MUST COMPLETE PAGE 2 ON REVERSE SIDE**

- **Attach to Form 10**

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period
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[illegible]

**C** Total the amounts of Column A and Column B, Page 2.....

**D** Enter the total amounts of Column A and Column B from Page 1.....

**1** Total local use tax to report (Column A, line C plus line D), enter here and on line 5, Form 10 .....

**2** Total local sales tax to report (Column B, line C plus line D), enter here and on line 6, Form 10 .....

C			
D			
1			

2		
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# NEBRASKA SCHEDULE III — Computation of Net Taxable Sales and Nebraska Consumer's Use Tax

• Print your name, I.D. number, and tax period on this schedule

FORM  
10

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period

## COMPUTATION OF NET TAXABLE SALES

1	Gross sales and services (enter on line 1 of Form 10) .....	1	
2	Nontaxable services .....	2	
3	Sales to licensed purchasers for resale .....	3	
4	Deliveries or shipments to purchasers outside Nebraska .....	4	
5	Sales to qualified exempt organizations .....	5	
6	Sales to qualified exempt common or contract carriers .....	6	
7	Sales to governmental agencies .....	7	
8	Sales of qualified prescription items sold for human use .....	8	
9	Sales of exempt agricultural feed, seed, chemicals, and fertilizer .....	9	
10	Sales of motor vehicles, motorboats, and trailers .....	10	
11	Sales of exempt food or food products .....	11	
12	Sales of exempt agricultural machinery & equipment supported by <b>attached</b> Forms 13AG ....	12	
13	Other allowable deductions (explain) .....	13	
14	Total allowable deductions (total of lines 2 through 13) .....	14	
15	Net taxable sales (line 1 minus line 14). Round to nearest dollar and enter on line 2 of Form 10 .....	15	

## COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

16	Cost of items and applicable services purchased for use on which Nebraska sales and use tax has not been paid	16	
17	Cost of items withdrawn from inventory for personal or business use .....	17	
18	Total amount subject to Nebraska consumer's use tax (line 16 plus line 17) .....	18	
19	Nebraska consumer's use tax (line 18 multiplied by the rate identified on line 3 of Form 10) .....	19	
20	Credit for tax paid to other states on items in line 18 (see instructions) .....	20	
21	Nebraska consumer's use tax due (line 19 minus line 20). Enter on line 4 of Form 10 .....	21	

## INSTRUCTIONS

### COMPUTATION OF NET TAXABLE SALES

**LINE 1.** Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Record both taxable and exempt total gross receipts rounded to the nearest dollar. Out-of-state retailers enter **only** Nebraska gross receipts. **Do not** include the amount of sales tax collected.

**LINE 2.** Enter the gross receipts received during the taxable period from services which were not subject to Nebraska sales tax.

**LINE 3.** Enter the gross receipts from sales to licensed purchasers for resale. You must have a completed resale certificate from each purchaser for which a deduction is claimed.

**LINE 4.** Enter the gross receipts from deliveries or shipments to purchasers outside Nebraska. Out-of-state retailers do not use this line.

**LINE 5.** Enter the gross receipts from sales to organizations exempt from Nebraska sales and use tax. You must have a completed exempt sale certificate from each qualified organization for which a deduction is claimed.

**LINE 6.** Enter the gross receipts from sales to Nebraska licensed common or contract carriers for which you have a completed and valid exempt sale certificate.

**LINE 7.** Enter the gross receipts from sales to the federal government or Nebraska governmental units for which you have a completed exempt sale certificate or proof of federal payment. Purchases by governmental units for use in the business of furnishing gas, water, electricity, or heat, are not exempt.

**LINE 8.** Enter the gross receipts from the sale of insulin and prescription sales of medicines, oxygen, prosthetic and orthotic devices, durable medical equipment, mobility enhancing equipment, and home medical supplies for human use.

**LINE 9.** Enter the gross receipts from sales of agricultural feed, feed supplements, seed, chemicals, fertilizer, and compatibility agents which are not subject to Nebraska sales tax.

**LINE 10.** Enter the gross receipts from sales of motor vehicles, motorboats, and trailers. Submit the green copies of Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6, and Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6MB, with this return.

**LINE 11.** Enter the gross receipts from sales of exempt food or food products.

**LINE 12.** Enter the total net purchase or base price from all of the **attached** copies of Forms 13AG.

**LINE 13.** Enter the amount of other allowable deductions. **Contractors** can deduct their cost of materials or subcontract amounts on which sales tax has been paid. An explanation for each deduction claimed must be written in the space provided or on an attached schedule if additional space is required.

### COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

**LINE 16.** Enter the cost of all items and applicable services purchased without payment of Nebraska sales or use tax and consumed or used by you or your company.

**LINE 17.** Enter the cost of inventory items purchased without payment of Nebraska sales or use tax which were subsequently withdrawn from inventory and consumed or used.

**LINE 20.** If you have paid tax in another state on an item included on line 18, you may take a credit for such tax. The maximum credit allowed will be the amount of Nebraska and applicable local consumer's use tax that would apply to each item on which a sales or use tax has been paid to another state. The invoices or tax returns showing the payment of sales or use tax to another state must be retained with your records.

## INSTRUCTIONS FOR FORM 10

**HOW TO GET LICENSED.** You must complete a Nebraska Tax Application, Form 20, to apply for a sales and use tax permit. After the application has been processed, you will receive your sales and use tax Nebraska identification number. Returns will be mailed to you by this department based on the filing frequency you are assigned.

**WHO MUST FILE.** Every person collecting Nebraska sales and use tax is required to hold a Nebraska sales and use tax permit and must file a Nebraska and Local Sales and Use Tax Return, Form 10, on or before the due date. Out-of-state retailers shall report only Nebraska sales on this return.

**WHEN AND WHERE TO FILE.** This return, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, or EFT payment, will be considered timely filed if U.S. postmarked on or before the twenty-fifth day of the month following the tax period covered by the return. A return is required even if there have been no taxable sales. Mail to the Nebraska Department of Revenue, P.O. Box 98923, Lincoln, Nebraska 68509-8923. **Make a copy of this return for your records.**

**ELECTRONIC FILING QUESTIONS.** If you have questions about EFT, Telefile, Internet filing or payment options, visit our Web site at [www.revenue.state.ne.us](http://www.revenue.state.ne.us) or call 1-800-433-8631.

**PREIDENTIFIED RETURN.** This return is to be used only by the retailer whose name is printed on it. If you have not received a return for the tax period, request a duplicate from the department. Do not file returns which are photocopies, are for another tax period, or have not been preidentified.

**NAME, ADDRESS, OWNERSHIP CHANGES.** If the business name has changed and is a name change only (i.e., the ownership or federal identification number has not changed), mark through the previous name and plainly print the new name and write "name change only." A change in ownership or type of ownership (individual to a partnership, partnership to a corporation, etc.) will require you to cancel your permit by checking the box. The new owner(s) of the business should not file their return using the previous owner's preidentified sales and use tax returns. The new owner(s) must complete a Nebraska Tax Application, Form 20, to obtain their own sales and use tax permit.

If there is a change or correction in the name or address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. **Reminder:** A sales tax permit is required for **each** location. If there is an additional location opened, you need to apply for another sales tax permit by filing a Nebraska Tax Application, Form 20.

**CREDIT RETURNS.** If line 11 is a credit amount, documentation must be sent with the return supporting the credit. This documentation must include a copy of the Form 10, Nebraska Schedule III, a letter of explanation, invoices, or credit memos issued to customers. If a credit is shown, it may be applied to current tax liability. If the credit cannot be used in a reasonable amount of time a Claim for Overpayment of Sales and Use Tax, Form 7, may be filed. The statute of limitations for filing the Form 7 is three (3) years from the due date following the end of the period for which the overpayment was made.

**PENALTY AND INTEREST.** A penalty will be assessed on the tax due if the return is not filed by the prescribed due date. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

**VERIFICATION AND AUDIT.** Records to substantiate this return must be retained and be available for a period of at least three years following the date of filing the return.

### SPECIFIC INSTRUCTIONS

Each return provides for reporting of both sales and use tax. Entries for each tax remain separate. If the retailer intends to file a return for both taxes, a word, statement, number (including zero), or figure must be entered on the appropriate lines. Failure to do so will extend the statute of limitations for audit and collection purposes to five years.

**LINE 1.** Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Record both taxable and exempt gross revenue rounded to the nearest dollar. Out-of-state retailers enter only Nebraska gross revenue. **DO NOT** include the amount of sales tax collected.

**LINE 2.** Enter the net taxable sales from Form 10, Nebraska Schedule III rounded to the nearest whole dollar. Refer to the Nebraska Schedule III instructions for allowable deductions.

**LINES 4 and 5, CONSUMER'S USE TAX LIABILITY.** The consumer's use tax is a tax on items and applicable services purchased in Nebraska when there has been no payment of the sales tax. The consumer's use tax also applies to items purchased outside Nebraska and brought into Nebraska for use, storage, or consumption on which a sales or use tax has not been paid to Nebraska or any other state. The consumer's use tax is imposed upon the following transactions:

- 1 Items purchased for resale which are withdrawn from inventory and used for personal or business use.
- 2 Property and applicable services purchased from a vendor who was not required or failed to collect the sales tax.

**LINE 8.** A collection fee is allowed as a reimbursement for collecting the Nebraska and local sales tax.

**LINE 12.** A **balance due** resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 13. A **credit** will be indicated by the word "subtract" and can be subtracted from the amount due on line 11.

**LINE 13.** Attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 13.

**SIGNATURES.** This return must be signed by the taxpayer, partner, corporate officer, or member of a LLC. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the Nebraska Department of Revenue. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

### NEBRASKA AND LOCAL SALES AND USE TAX WORKSHEET

The Nebraska and Local Sales and Use Tax Worksheet is no longer a permanent part of this return. If you need this worksheet to compute the amount of local sales and use tax to enter on Nebraska Schedule I for each local taxing jurisdiction, you can obtain a copy from our Web site or by contacting us.

### NEBRASKA SCHEDULE I

**LINE 1, LOCAL USE TAX.** Total the amounts reported in Column A and enter on line 1, Nebraska Schedule I and on line 5, Form 10.

**LINE 2, LOCAL SALES TAX.** Total the amounts reported in Column B and enter on line 2, Nebraska Schedule I and on line 6, Form 10.

If you collected a local sales tax or need to remit a local use tax for a local taxing jurisdiction that is not listed on Nebraska Schedule I, write the name of the local taxing jurisdiction, the amount of use tax, and the amount of sales tax in the space provided at the bottom of Nebraska Schedule I. Any jurisdiction that you write in will be preidentified on your next return.

You can find a listing of the local taxing jurisdictions on our Web site [www.revenue.state.ne.us](http://www.revenue.state.ne.us) and click on "Questions."

### NEBRASKA SCHEDULE III

Follow Nebraska Schedule III instructions to compute the net taxable sales and Nebraska Consumer's Use Tax.